

MAINE STATE LEGISLATURE

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N I N E T I E T H L E G I S L A T U R E

Legislative Document

No. 243

H. P. 688

House of Representatives, January 29, 1941.

Referred to Committee on Taxation and sent up for concurrence. 500 copies ordered printed.

HARVEY R. PEASE, Clerk.

Presented by Mr. Dorrance of Richmond.

STATE OF MAINE

IN THE YEAR OF OUR LORD NINETEEN HUNDRED
FORTY-ONE

AN ACT Relating to Excise Taxes on Malt Liquors.

Be it enacted by the People of the State of Maine, as follows:

P. L., 1933, c. 268, § 21-A amended. Section 21-A of chapter 268 of the public laws of 1933, which was enacted by section 2 of chapter 236 of the public laws of 1937, is hereby amended to read as follows:

'Sec. 21-A. Excise taxes. There shall be levied and imposed an excise tax on all malt liquors manufactured in this state of ~~5~~ ⁴/₃ 4 cents per gallon to be paid by the manufacturer in addition to the fee herein provided by law. A wholesale licensee who imports malt liquors shall pay an excise tax on the following basis: **case containing 24 8-ounce bottles, 6c**; case containing 24 12-ounce bottles, 9c; case containing 24 16-ounce bottles, 12c; case containing 12 24-ounce bottles, 9c; case containing 12 32-ounce bottles, 12c; \$1.24 for a barrel, 62c for a half barrel, and 31c for a quarter barrel.

(a) The commission shall open an excise tax account with all wholesale licensees.

(b) The commission is hereby authorized to give proper credits and to make proper tax adjustments as it may deem from time to time the wholesale licensee may be entitled to upon the filing of affidavits in such form as the commission may prescribe.'